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ANNUAL FINANCIAL STATEMENT (BUDGET)

OF THE

GOVERNMENT OF MADRAS.

SUMMARY OF THE FINANCIAL POSITION

From 1938–1939 (Accounts)

To 1940–1941 (Budget)

FINANCE DEPARTMENT,
FORT ST. GEORGE,
March 1940.

W. SCOTT BROWN,
Secretary to the Government of Madras.

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Price : 3 annas

Revenue. (1)	For details *vide* statement. (2)	Accounts, 1938–1939. (3)	Reviewed Budget, 1939–1940. (4)	Revised Estimate, 1939–1940. (5)	Budget Estimate, 1940–1941. (6)
Revenue.		RS.	RS.	RS.	RS.
PRINCIPAL HEADS OF REVENUE—					
Taxes on Income other than Corporation Tax.	A	22,50,000	24,15,000	35,00,000	40,00,000
Land Revenue ..	A	5,13,37,332	4,99,57,300	4,96,16,500	4,98,82,500
Provincial Excise ..	A	3,72,23,062	3,55,03,700	3,34,11,200	3,21,45,900
Stamps	A	1,73,37,419	1,67,23,600	1,73,07,600	1,73,07,600
Forest	A	45,63,360	44,66,400	46,24,900	45,08,100
Registration	A	32,69,712	31,74,100	33,06,100	33,13,800
Receipts under Motor Vehicles Acts ..	A	81,22,315	82,91,300	82,01,800	82,64,900
Other Taxes and Duties	A	3,18,586	78,51,400	68,42,500	87,46,000
Total—Principal heads ..		12,44,21,786	12,83,82,800	12,68,10,600	12,81,68,800
Irrigation (net) ..	A	1,57,31,288	2,05,13,200	1,88,56,600	1,93,81,400
Interest receipts ..	A	19,73,344	23,03,400	23,36,800	22,69,200
Civil Administration ..	A	(*a*) 1,27,67,268	87,90,400	88,61,500	85,04,400
Civil Works and Miscellaneous Public Improvements— Civil Works ..	A	25,11,869	30,79,200	28,58,500	34,56,500
Electricity Schemes— Receipts from Electricity Schemes (net).	A	17,69,599	22,83,000	21,26,200	35,81,300
Miscellaneous ..	A	(*b*) 21,42,005	25,02,000	22,69,700	22,20,300
Contributions and Miscellaneous Adjustments between the Central and Provincial Governments ..	A	27,361	..	30,000	30,000
Total—Revenue ..	A	16,13,44,520	16,78,54,000	16,41,49,900	16,76,11,900
Excess of Expenditure over Revenue or **Deficit**	A	..	..	..	..
GRAND TOTAL		16,13,44,520	16,78,54,000	16,41,49,900	16,76,11,900

(*a*) Excludes and (*b*) includes Rs. 47,463 on account of Broadcasting receipts.

Expenditure on revenue account. (7)	For details *vide* statement. (8)	Accounts, 1938–1939. (9)	Reviewed Budget, 1939–1940. (10)	Revised Estimate, 1939–1940. (11)	Budget Estimate, 1940–1941. (12)
Expenditure on Revenue Account.		RS.	RS.	RS.	RS.
Direct Demands on the Revenue	B	2,07,26,583	2,14,18,500	2,11,70,400	2,15,06,800
Irrigation	B	1,27,93,201	1,28,97,900	1,28,36,500	1,26,67,200
Debt Services	B	— 43,87,226	— 36,60,300	— 38,56,300	— 35,22,900
Civil Administration ..	B	10,35,16,385	10,52,47,300	10,44,30,600	10,61,28,400
Civil Works and Miscellaneous Public Improvements—					
Civil Works	B	1,19,70,519	1,37,46,700	1,25,41,300	1,28,46,400
Electricity Schemes—					
Interest on Capital outlay on Electricity Schemes	B	18,91,499	22,54,700	22,92,700	26,39,200
Miscellaneous	B	1,44,61,014	1,53,14,100	1,47,25,600	1,52,64,600
Extraordinary Items ..	B	..	..	..	..
Total—Expenditure on Revenue Account ..	B	16,09,71,975	16,72,18,900	16,41,40,800	16,75,29,700
Excess of Revenue over Expenditure or **Surplus** ..	B	3,72,545	6,35,100	9,100	82,200
GRAND TOTAL ..		16,13,44,520	16,78,54,000	16,41,49,900	16,76,11,900

Receipts. (1)	For details *vide* statement. (2)	Accounts, 1938–1939. (3)	Reviewed Budget, 1939–1940. (4)	Revised Estimate, 1939–1940. (5)	Budget Estimate, 1940–1941. (6)
		RS.	RS.	RS.	RS.
Excess of Revenue over Expenditure	B	3,72,545	6,35,100	9,100	82,200
Debt, Deposits and Advances—					
Permanent Debt (incurred)	C	1,51,29,300	1,50,00,000	1,50,00,000	1,00,00,000
Floating Debt (net incurred)	C	..	..	..	..
Loans from the Central Government (net incurred)	C	..	..	..	..
Unfunded Debt (net incurred)	C	12,23,795	25,89,000	13,60,300	15,93,000
Deposits and Advances (net)	C	..	45,59,000	..	..
Total Debt, Deposits and Advances		1,63,53,095	2,21,48,000	1,63,60,300	1,15,93,000
Loans and Advances by the Provincial Government (net recoveries) ..	C	..	..	..	..
Remittances (net) ..	C	5,19,932	..	..	..
Total—Receipts ..		**1,72,45,572**	**2,27,83,100**	**1,63,69,400**	**1,16,75,200**
Opening Cash Balance ..		**1,36,87,023**	**76,60,699**	**76,60,699**	**69,58,099**
Grand Total ..		**3,09,32,595**	**3,04,43,799**	**2,40,30,099**	**1,86,33,299**

Disbursements. (1)	For details *vide* statement. (2)	Accounts, 1938–1939. (3)	Reviewed Budget, 1939–1940. (4)	Revised Estimate, 1939–1940. (5)	Budget Estimate, 1940–1941. (6)
		RS.	RS.	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE	A	..	..	..	..
Capital Accounts not charged to Revenue.					
68. CONSTRUCTION OF IRRIGATION, ETC., WORKS ..	C	9,59,852	5,99,500	4,55,100	4,38,400
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	C	— 1,57,952	20,000	19,700	19,100
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT ..	C	14,95,505	22,30,200	16,09,700	13,05,200
81A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES ..	C	1,04,92,931	62,53,400	71,06,700	85,97,600
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS ..	C	10,85,480	30,700	— 19,700	— 10,18,200 + 100
TOTAL—CAPITAL ACCOUNT DISBURSEMENTS		1,38,75,816	91,33,800	91,71,500	93,42,200
Debt, Deposits and Advances.					
PERMANENT DEBT (DISCHARGED)	C	75,000	1,50,000	6,11,300	..
FLOATING DEBT (NET DISCHARGED)	C	..	..	..	..
LOANS FROM THE CENTRAL GOVERNMENT (NET DISCHARGED)	C	5,60,785	5,86,300	5,86,300	6,13,000
DEPOSITS AND ADVANCES (NET)	C	34,07,558	..	29,65,500	8,35,100
TOTAL—DEBT, DEPOSITS AND ADVANCES		40,43,343	7,36,300	41,63,100	14,48,100
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET ADVANCES)	C	53,52,737	1,16,74,500	34,39,400	16,63,900
REMITTANCES (NET)	C	..	10,000	2,98,000	..
Total—Disbursements ..		**2,32,71,896**	**2,15,54,600**	**1,70,72,000**	**1,24,54,200**
Closing Cash Balance ..		**76,60,699**	**88,89,199**	**69,58,099**	**61,79,099**
Grand Total ..		**3,09,32,595**	**3,04,43,799**	**2,40,30,099**	**1,86,33,299**

Major Head number. (1)	Major Head. (2)	Accounts, 1938–1939. (3)	Revised Estimate, 1939–1940. (4)	Increase (+) or decrease (—) as compared with Reviewed Budget for 1939–1940. (5)	Budget Estimate, 1940–1941. (6)	Increase (+) or decrease (—) as compared with Revised Estimate for 1939–1940. (7)
	A. Principal Heads of Revenue.	RS.	RS.	RS.	RS.	RS.
IV	Taxes on Income other than Corporation Tax.	22,50,000	35,00,000	+ 10,85,000	40,00,000	+ 5,00,000
VII	Land Revenue ..	5,13,37,332	4,96,16,500	— 3,40,800	4,98,82,500	+ 2,66,000
VIII	Provincial Excise ..	3,72,23,062	3,34,11,200	—20,92,500	3,21,45,900	—12,65,300
IX	Stamps	1,73,37,419	1,73,07,600	+ 5,84,000	1,73,07,600	..
X	Forest	45,63,360	46,24,900	+ 1,58,500	45,08,100	— 1,16,800
XI	Registration	32,69,712	33,06,100	+ 1,32,000	33,13,800	+ 7,700
XII	Receipts under Motor Vehicles Acts ..	81,22,315	82,01,800	— 89,500	82,64,900	+ 63,100
XIII	Other Taxes and Duties.	3,18,586	68,42,500	—10,08,900	87,46,000	+ 19,03,500
	Total—A ..	12,44,21,786	12,68,10,600	—15,72,200	12,81,68,800	+13,58,200
	C. Irrigation, Navigation, Embankment and Drainage Works.					
XVII	Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—					
	Gross Receipts ..	1,34,57,139	1,46,72,700	— 9,54,100	1,52,13,900	+ 5,41,200
	Deduct—Working Expenses	— 38,39,374	— 39,70,700	— 1,93,200	—41,50,900	— 1,80,200
	Net Receipts ..	96,17,765	1,07,02,000	—11,47,300	1,10,63,000	+ 3,61,000
XVIII	Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	61,13,523	81,54,600	— 5,09,300	83,18,400	+ 1,63,800
	Total—C ..	1,57,31,288	1,88,56,600	—16,56,600	1,93,81,400	+ 5,24,800
	D. Debt Services.					
XX	Interest	19,73,344	23,36,800	+ 33,400	22,69,200	— 67,600
	Total—D ..	19,73,344	23,36,800	+ 33,400	22,69,200	— 67,600
	F. Civil Administration.					
XXI	Administration of Justice	15,38,868	16,63,000	— 56,900	16,84,800	+ 21,800
XXII	Jails and Convict Settlements ..	5,98,325	5,84,500	+ 1,800	5,75,100	— 9,400
XXIII	Police	5,66,133	7,31,700	+ 49,600	6,18,400	— 1,13,300
XXIV	Ports and Pilotage ..	44,66,824	..	..	..	..
XXVI	Education	8,34,657	8,58,100	+ 98,600	7,81,800	— 76,300
XXVII	Medical	10,24,561	10,62,400	+ 17,000	10,16,100	— 46,300
	Carried over ..	90,29,368	48,99,700	+ 1,10,100	46,76,200	— 2,23,500

Major Head number. (1)	Major Head. (2)	Accounts, 1938–1939. (3)	Revised Estimate, 1939–1940. (4)	Increase (+) or decrease (—) as compared with Reviewed Budget, 1939–1940. (5)	Budget Estimate, 1940–1941. (6)	Increase (+) or decrease (—) as compared with Revised Estimate for 1939–1940. (7)
		RS.	RS.	RS.	RS.	RS.
	Brought forward ..	90,29,368	48,99,700	+ 1,10,100	46,76,200	— 2,23,500
	F. Civil Administration —*cont.*					
XXVIII	PUBLIC HEALTH ..	2,59,373	2,70,800	— 12,700	2,69,300	— 1,500
XXIX	AGRICULTURE	3,12,081	3,38,000	+ 1,600	3,16,900	— 21,100
XXX	VETERINARY	1,02,406	1,16,900	+ 2,100	1,10,800	— 6,100
XXXI	CO-OPERATION	4,17,673	3,99,600	— 23,400	4,03,300	+ 3,700
XXXII	INDUSTRIES	18,84,869	20,72,200	— 51,900	19,50,700	— 1,21,500
XXXVI	MISCELLANEOUS DEPARTMENTS	7,61,498	7,64,300	+ 45,300	7,77,200	+ 12,900
	TOTAL—F. ..	1,27,67,268	88,61,500	+ 71,100	85,04,400	— 3,57,100
	H. Civil Works and Miscellaneous Public Improvements.					
XXXIX	CIVIL WORKS	25,11,869	28,58,500	— 2,20,700	34,56,500	+ 5,98,000
	TOTAL—H. ..	25,11,869	28,58,500	— 2,20,700	34,56,500	+ 5,98,000
	I. Electricity Schemes.					
XLI	RECEIPTS FROM ELECTRICITY SCHEMES— GROSS RECEIPTS ..	42,50,513	51,77,500	— 1,60,400	57,97,600	+ 6,20,100
	Deduct—WORKING EXPENSES ..	— 24,80,914	— 30,51,300	+ 3,600	—22,16,300	+ 8,35,000
	TOTAL—I. (NET RECEIPTS).	17,69,599	21,26,200	— 1,56,800	35,81,300	+14,55,100
	J. Miscellaneous.					
XLIV	RECEIPTS IN AID OF SUPERANNUATION ..	2,88,238	2,87,300	+ 52,100	2,64,300	— 23,000
XLV	STATIONERY AND PRINTING	3,95,810	4,69,000	+ 93,700	4,24,000	— 45,000
XLVI	MISCELLANEOUS ..	14,57,957	15,13,400	— 3,78,100	15,32,000	+ 18,600
	TOTAL—J. ..	21,42,005	22,69,700	— 2,32,300	22,20,300	— 49,400
	L. Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.					
L	MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS ..	27,361	30,000	+ 30,000	30,000	..
	TOTAL—L. ..	27,361	30,000	+ 30,000	30,000	..
	TOTAL—Revenue ..	**16,13,44,520**	**16,41,49,900**	**— 37,04,100**	**16,76,11,900**	**+ 34,62,000**
	Excess of Expenditure over Revenue or Deficit ..	..	..	..	..	..
	GRAND TOTAL ..	**16,13,44,520**	**16,41,49,900**	..	**16,76,11,900**	..

B.—STATEMENT OF EXPENDITURE ON REVENUE ACCOUNT OF THE GOVERNMENT OF MADRAS

Major Head number.	Major Head.	Accounts, 1938–1939.			Revised Estimate, 1939–1940.			Increase (+) or decrease (—) as compared with Reviewed Budget, 1939–1940.	Budget Estimate, 1940–1941.			Increase (+) or decrease (—) as compared with Revised Estimate, 1939–1940.	Grant Number.
		Charged.	Authorized (Voted).	Total.	Charged.	Authorized (Voted).	Total.		Charged.	Authorized (Voted).	Total.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	A. Direct Demands on the Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
7	Land Revenue	83,592	24,52,516	25,36,108	81,300	23,91,500	24,72,800	— 66,700	82,500	23,16,800	23,99,300	— 73,500	I
8	Provincial Excise ..	1,44,924	30,73,174	32,18,098	1,64,400	28,87,300	30,51,700	— 34,500	1,56,200	28,03,000	29,59,200	— 92,500	II
9	Stamps	3,072	4,69,036	4,72,108	2,800	4,70,600	4,73,400	— 21,400	2,900	4,72,700	4,75,600	+ 2,200	III
10	Forest	8,49,962	31,67,445	40,17,407	8,14,000	30,86,500	39,00,500	— 73,300	7,29,600	29,98,700	37,28,300	— 1,72,200	IV
11	Registration	..	29,12,827	29,12,827	..	28,96,500	28,96,500	— 61,800	..	29,19,600	29,19,600	+ 23,100	V
12	Charges on account of Motor Vehicles Acts	72,99,635	2,06,762	75,06,397	72,61,100	2,11,700	74,72,800	+ 1,09,500	72,39,400	2,06,700	74,46,100	— 26,700	VI
13	Other Taxes and Duties ..	1,606	62,032	63,638	71,200	8,31,500	9,02,700	— 99,900	93,000	14,85,700	15,78,700	+ 6,76,000	VII
	Total—A. ..	83,82,791	1,23,43,792	2,07,26,583	83,94,800	1,27,75,600	2,11,70,400	— 2,48,100	83,03,600	1,32,03,200	2,15,06,800	+ 3,36,400	
	C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.												
17	Irrigation—Interest on works for which Capital Accounts are kept ..	87,59,510	..	87,59,510	87,92,000	..	87,92,000	— 4,000	88,15,000	..	88,15,000	+ 23,000	VIII
18	Irrigation—Other Revenue Expenditure financed from Ordinary Revenues.	1,92,125	37,16,597	39,08,722	1,19,900	37,85,400	39,05,300	— 27,900	1,17,600	36,81,700	37,99,300	— 1,06,000	VIII
19	Construction of Irrigation, Navigation, Embankment and Drainage Works ..	9,962	1,15,007	1,24,969	7,200	1,32,000	1,39,200	— 29,500	2,800	50,100	52,900	— 86,300	VIII
	Total—C. ..	89,61,597	38,31,604	1,27,93,201	89,19,100	39,17,400	1,28,36,500	— 61,400	89,35,400	37,31,800	1,26,67,200	— 1,69,300	
	E. Debt Services.												
22	Interest on Debt and other Obligations	—49,00,303	..	—49,00,303	—45,30,700	..	—45,30,700	+ 34,000	— 43,94,400	..	— 43,94,400	+ 1,36,300	
23	Appropriation for Reduction or Avoidance of Debt ..	5,13,077	..	5,13,077	6,74,400	..	6,74,400	— 2,30,000	8,71,500	..	8,71,500	+ 1,97,100	
	Total—E. ..	—43,87,226	..	—43,87,226	—38,56,300	..	—38,56,300	— 1,96,000	— 35,22,900	..	— 35,22,900	+ 3,33,400	
	F. Civil Administration.												
25	General Administration ..	32,18,776	2,44,57,055	2,76,75,831	33,92,900	2,44,35,900	2,78,28,800	— 5,33,800	33,55,300	2,45,84,900	2,79,40,200	+ 1,11,400	IX, X and XI
27	Administration of Justice..	18,49,634	72,13,753	90,63,387	20,18,600	68,24,800	88,43,400	— 4,09,600	21,63,900	70,18,600	91,82,500	+ 3,39,100	XII
28	Jails and Convict Settlements	1,22,868	21,99,410	23,22,278	1,14,500	22,68,200	23,82,700	+ 46,800	1,21,900	22,67,900	23,89,800	+ 7,100	XIII
29	Police	10,52,452	1,50,43,615	1,60,96,067	10,63,000	1,52,21,500	1,62,84,500	— 52,700	10,67,300	1,52,14,500	1,62,81,800	— 2,700	XIV
36	Scientific Departments ..	13,731	82,354	96,085	13,800	83,200	97,000	— 2,200	11,900	83,800	95,700	— 1,300	XV
	Carried over ..	62,57,461	4,89,96,187	5,52,53,648	66,02,800	4,88,33,600	5,54,36,400	— 9,51,500	67,20,300	4,91,69,700	5,58,90,000	+ 4,53,600	

Major Head Number.	Major Head.	Accounts, 1938–1939.			Revised Estimate, 1939–1940.			Increase (+) or decrease (—) as compared with Reviewed Budget, 1939–1940.	Budget Estimate, 1940–1941.			Increase (+) or decrease (—) as compared with Revised Estimate, 1939–1940.	Grant Number.
		Charged.	Authorized (Voted).	Total.	Charged.	Authorized (Voted).	Total.		Charged.	Authorized (Voted).	Total.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
	Brought forward ..	*62,57,461*	4,89,96,187	5,52,53,648	*66,02,800*	4,88,33,600	5,54,36,400	— 9,51,500	*67,20,300*	4,91,69,700	5,58,90,000	+ 4,53,600	
	F. Civil Administration—*cont.*												
37	EDUCATION	*63,22,381*	1,98,75,656	2,61,98,037	*2,64,400*	2,62,55,500	2,65,19,900	+ 62,300	*2,35,600*	2,70,74,500	2,73,10,100	+ 7,90,200	XV
38	MEDICAL	*5,87,261*	92,26,472	98,13,733	*5,26,400*	91,92,000	97,18,400	— 29,600	*6,22,600*	97,64,900	1,03,87,500	+ 6,69,100	XVI
39	PUBLIC HEALTH	*69,603*	25,87,798	26,57,401	*66,400*	29,47,900	30,14,300	+ 1,13,800	*83,300*	27,25,800	28,09,100	— 2,05,200	XVII
40	AGRICULTURE	*98,359*	19,63,491	20,61,850	*82,300*	19,42,500	20,24,800	— 88,100	*95,900*	19,83,900	20,79,800	+ 55,000	XVIII
41	VETERINARY	*71,060*	12,14,234	12,85,294	*66,800*	11,90,300	12,57,100	— 5,800	*40,300*	11,57,700	11,98,000	— 59,100	XIX
42	CO-OPERATION	*31,417*	13,50,215	13,81,632	*43,700*	13,99,100	14,42,800	+ 15,100	*45,000*	14,44,500	14,89,500	+ 46,700	XX
43	INDUSTRIES	*1,86,365*	25,67,598	27,53,963	*1,87,600*	26,21,100	28,08,700	+ 35,300	*1,50,400*	25,39,500	26,89,900	— 1,18,800	XXI and XXII
47	MISCELLANEOUS DEPARTMENTS.	*42,753*	20,68,074	21,10,827	*33,600*	21,74,600	22,08,200	+ 31,800	*31,800*	22,42,700	22,74,500	+ 66,300	XXIII
	TOTAL—F. ..	*1,36,66,660*	8,98,49,725	10,35,16,385	*78,74,000*	9,65,56,600	10,44,30,600	— 8,16,700	*80,25,200*	9,81,03,200	10,61,28,400	+ 16,97,800	
	H. Civil Works and Miscellaneous Public Improvements.												
50	CIVIL WORKS	*6,23,272*	1,13,47,247	1,19,70,519	*6,20,100*	1,19,21,200	1,25,41,300	— 12,05,400	*6,08,600*	1,22,37,800	1,28,46,400	+ 3,05,100	XXIV, XXV and XXVI
	TOTAL—H. ..	*6,23,272*	1,13,47,247	1,19,70,519	*6,20,100*	1,19,21,200	1,25,41,300	— 12,05,400	*6,08,600*	1,22,37,800	1,28,46,400	+ 3,05,100	
	I. Electricity Schemes.												
52	INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES..	*18,91,859*	..	18,91,859	*22,70,200*	..	22,70,200	+ 14,700	*26,06,900*	..	26,06,900	+ 3,36,700	XXVII
52A	OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES	*51,169*	— 51,529	— 360	*19,700*	2,800	22,500	+ 23,300	*36,800*	— 4,500	32,300	+ 9,800	
	TOTAL—I ..	*19,43,028*	— 51,529	18,91,499	*22,89,900*	2,800	22,92,700	+ 38,000	*26,43,700*	— 4,500	26,39,200	+ 3,46,500	
	J. Miscellaneous.												
54	FAMINE	*10,19,634*	5,83,908	16,03,542	*4,800*	17,38,700	17,43,500	— 6,47,900	*5,00,000*	1,00,000	6,00,000	— 11,43,500	XXVIII
55	SUPERANNUATION ALLOWANCES AND PENSIONS	*25,00,330*	72,11,544	97,11,874	*25,59,800*	76,84,100	1,02,43,900	— 19,500	*27,91,500*	89,53,500	1,17,45,000	+ 15,01,100	XXIX
56	STATIONERY AND PRINTING ..	*1,74,066*	25,32,560	27,06,626	*1,73,600*	20,15,600	21,89,200	+ 1,07,300	*1,73,900*	22,23,400	23,97,300	+ 2,08,100	XXX
57	MISCELLANEOUS	*4,619*	4,34,353	4,38,972	*4,600*	5,44,400	5,49,000	— 28,400	*4,600*	5,17,700	5,22,300	— 26,700	XXXI
	M. Extraordinary Items.												
63	EXTRAORDINARY CHARGES ..	..	..	..	..	..	..	..	..	..	..	..	
	TOTAL—J. ..	*36,98,649*	1,07,62,365	1,44,61,014	*27,42,800*	1,19,82,800	1,47,25,600	— 5,88,500	*34,70,000*	1,17,94,600	1,52,64,600	+ 5,39,000	
	TOTAL—Expenditure on Revenue Account ..	*3,28,88,771*	12,80,83,204	16,09,71,975	*2,69,84,400*	13,71,56,400	16,41,40,800	— 30,78,100	*2,84,63,600*	13,90,66,100	16,75,29,700	+ 33,88,900	
	Excess of Revenue over Expenditure or Surplus..			3,72,545			9,100				82,200		
	GRAND TOTAL ..			16,13,44,520			16,41,49,900				16,76,11,900		

Major and Minor Heads. (1)	Accounts, 1938–1939. (2)	Revised Estimate, 1939–1940. (3)	Budget Estimate, 1940–1941. (4)
	RS.	RS.	RS.
RECEIPTS.			
Excess of Revenue over Expenditure (from Statement B)	3,72,545	9,100	82,200
N. PUBLIC DEBT INCURRED—			
I. Permanent Debt	1,51,29,300	1,50,00,000	1,00,00,000
II. Floating Debt—			
Treasury Bills	1,90,00,000	4,25,00,000	6,00,00,000
Other Floating Loans	5,27,00,000	5,20,00,000	5,00,00,000
III. Loans from the Central Government ..	..	..	..
TOTAL ..	8,68,29,300	10,95,00,000	12,00,00,000
O. UNFUNDED DEBT—			
State Provident Funds	67,24,912	70,83,300	73,03,000
TOTAL ..	67,24,912	70,83,300	73,03,000
P. DEPOSITS AND ADVANCES—			
I. Deposits Bearing Interest—			
Deposits of depreciation reserve of Government Commercial concerns ..	19,134	19,000	18,700
Carried over ..	19,134	19,000	18,700

Major and Minor Heads. (1)	Accounts, 1938–1939. (2)	Revised Estimate, 1939–1940. (3)	Budget Estimate, 1940–1941. (4)
DISBURSEMENTS.	RS.	RS.	RS.
Excess of Expenditure over Revenue (from Statement A)	..	..	..
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
68. Construction of Irrigation, Navigation, Embankment and Drainage Works ..	9,59,852	4,55,100	4,38,400
72. Capital Outlay on Industrial Development	— 1,57,952	19,700	19,100
81. Capital account of Civil Works outside the Revenue account	14,95,505	16,09,700	13,05,200
81-a. Capital Outlay on Electricity Schemes	1,04,92,931	71,06,700	85,97,600
83. Payments of Commuted Value of Pensions.	10,85,480	— 19,700	— 10,18,200 + 100
TOTAL ..	1,38,75,816	91,71,500	93,42,200
N. PUBLIC DEBT DISCHARGED—			
I. Permanent Debt	75,000	6,11,300	..
II. Floating Debt—			
Treasury Bills	1,90,00,000	4,25,00,000	6,00,00,000
Other Floating Loans	5,27,00,000	5,20,00,000	5,00,00,000
III. Loans from the Central Government ..	5,60,785	5,86,300	6,13,000
TOTAL ..	7,23,35,785	9,56,97,600	11,06,13,000
O. UNFUNDED DEBT—			
State Provident Funds	55,01,117	57,23,000	57,10,000
TOTAL ..	55,01,117	57,23,000	57,10,000
P. DEPOSITS AND ADVANCES—			
I. Deposits Bearing Interest—			
Deposits of Depreciation Reserve of Government Commercial concerns ..	327	5,200	3,000
Carried over ..	327	5,200	3,000

Major and Minor Heads. (1)	Accounts, 1938–1939. (2)	Revised Estimate, 1939–1940. (3)	Budget Estimate, 1940–1941. (4)
	RS.	RS.	RS.
Brought forward ..	19,134	19,000	18,700
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. DEPOSITS NOT BEARING INTEREST—*cont.*			
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	5,13,077	6,74,400	8,71,500
FAMINE RELIEF FUND	24,82,636	2,17,700	7,32,400
DEPRECIATION RESERVE FUND—ELECTRICITY.	6,43,989	7,86,600	8,36,700
SPECIAL RESERVE FUND—ELECTRICITY ..	2,57,596	3,14,700	3,34,700
FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY	..	..	100
DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES	1,48,971	1,51,000	1,42,000
GENERAL POLICE FUND	29,969	..	..
DEPOSITS OF LOCAL FUNDS—DISTRICT FUNDS	4,70,08,221	6,01,04,000	5,85,04,000
MUNICIPAL AND OTHER FUNDS ..	3,72,23,212	2,91,00,000	2,87,80,000
DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS	6,22,08,352	5,87,35,000	5,69,82,000
OTHER ACCOUNTS—SUBVENTIONS FROM CENTRAL ROAD FUND.	1,22,344	9,06,000	18,92,000
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS	1,05,183	3,95,700	6,17,000
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COMMITTEE	26,039	18,600	21,300
DEPOSIT ACCOUNT OF THE GRANT BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH	1,24,495	1,07,000	97,400
DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENTS	184	2,700	2,000
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF SERICULTURAL INDUSTRY.	13,623	23,000	22,700
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRY ..	68,800	1,01,200	68,800
DEPOSIT ACCOUNT OF GRANTS FROM THE SUGAR EXCISE DUTY	..	31,300	27,400
Carried over ...	15,09,95,825	15,16,87,900	14,99,50,700

Major and Minor Heads. (1)	Accounts, 1938–1939. (2)	Revised Estimate, 1939–1940. (3)	Budget Estimate, 1940–1941. (4)
	RS.	RS.	RS.
Brought forward ..	327	5,200	3,000
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing interest—			
Appropriation for Reduction or Avoidance of Debt (Sinking Funds) ..	73,661	6,02,600	6,98,000
Famine Relief Fund	16,17,469	10,69,400	9,00,000
Depreciation Reserve Fund—Electricity.	7,94,982	2,94,600	7,76,900
Special Reserve Fund—Electricity ..	3,46,500	84,700	3,09,700
Fund for the Development of Rural Water-supply	1,89,478	2,50,000	5,00,000
Depreciation Reserve Fund—Government Presses	35,507	1,54,000	50,000
General Police Fund	25,788	79,400	..
Deposits of Local Funds—District Funds	5,04,42,063	6,00,04,000	5,90,04,000
Municipal and Other Funds	3,67,73,756	3,54,55,000	2,93,80,000
Departmental and Judicial Deposits—Civil Deposits	6,24,03,130	6,03,89,000	5,72,97,000
Other Accounts—Subventions from Central Road Fund.	17,07,496	19,17,500	24,80,000
Deposit Account of grants for Economic Development and Improvement of Rural Areas	4,02,358	5,86,700	6,45,700
Deposit Account of the grant made by the Indian Central Cotton Committee	25,271	20,900	21,300
Deposit Account of the grant by the Imperial Council of Agricultural Research	1,15,522	1,23,100	97,400
Deposit Account of contributions for Cattle Improvements ..	1,060	2,700	2,000
Deposit Account of grant from the Central Government for the development of Sericultural Industry ..	16,376	21,200	27,700
Deposit Account of grants from the Central Government for the development of Handloom Industry ..	77,660	1,33,600	98,900
Deposit Account of grants from the Sugar Excise Duty	26,154	24,800	25,200
Carried over ..	15,50,74,558	16,12,18,400	15,23,16,800

Major and Minor Heads. (1)	Accounts, 1938–1939. (2)	Revised Estimate, 1939–1940. (3)	Budget Estimate, 1940–1941. (4)
	RS.	RS.	RS.
Brought forward ..	15,09,95,825	15,16,87,900	14,99,50,700
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. ADVANCES NOT BEARING INTEREST—			
ADVANCES REPAYABLE	33,86,808	34,98,000	35,32,000
PERMANENT ADVANCES	14,695	18,000	25,000
ACCOUNTS WITH THE GOVERNMENT OF BURMA	3,06,530	..	..
ACCOUNTS WITH THE RESERVE BANK ..	1,33,220	2,95,000	2,85,000
IV. SUSPENSE—			
CASH BALANCE INVESTMENT ACCOUNT ..	2,48,95,990	1,73,88,000	65,00,000
OTHER SUSPENSE ACCOUNTS	1,53,56,227	9,79,000	9,34,000
CHEQUES AND BILLS	2,93,12,893	2,97,00,000	3,03,25,000
DEPARTMENTAL AND SIMILAR ACCOUNTS ..	1,23,662	1,64,500	57,500
V. MISCELLANEOUS— MISCELLANEOUS—GOVERNMENT ACCOUNT ..	75,005	6,11,300	
TOTAL ..	22,46,00,855	20,43,41,700	19,16,09,200
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC.	51,94,834	63,72,600	82,83,700
LOANS TO GOVERNMENT SERVANTS ..	1,50,376	1,02,000	64,000
TOTAL ..	53,45,210	64,74,600	83,47,700
S. REMITTANCES—			
CASH REMITTANCES	23,00,27,212	23,72,70,000	23,92,70,000
REMITTANCES BY BILLS	64,56,239	73,00,000	73,00,000
ADJUSTING ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS	8,73,31,426	..	..
INTER-PROVINCIAL SUSPENSE ACCOUNT	9,47,651	— 2,000	..
TOTAL ..	32,47,62,528	24,45,68,000	24,65,70,000
TOTAL—RECEIPTS ...	**64,86,35,350**	**57,19,76,700**	**57,39,12,100**
V. Opening Cash Balance ..	**1,36,87,023**	**76,60,699**	**69,58,099**
GRAND TOTAL ..	**66,23,22,373**	**57,96,37,399**	**58,08,70,199**

Major and Minor Heads. (1)	Accounts, 1938–1939. (2)	Revised Estimate, 1939–1940. (3)	Budget Estimate, 1940–1941. (4)
	RS.	RS.	RS.
Brought forward ..	15,50,74,558	16,12,18,400	15,23,16,800
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. ADVANCES NOT BEARING INTEREST—			
ADVANCES REPAYABLE	33,66,909	34,81,000	34,96,000
PERMANENT ADVANCES	15,962	44,000	15,000
ACCOUNTS WITH THE GOVERNMENT OF BURMA	3,06,530	..	..
ACCOUNTS WITH THE RESERVE BANK ..	1,18,725	2,90,000	2,90,000
IV. SUSPENSE—			
CASH BALANCE INVESTMENT ACCOUNT ..	2,43,34,056	1,15,00,000	50,00,000
OTHER SUSPENSE ACCOUNTS	1,53,81,268	9,39,000	9,39,000
CHEQUES AND BILLS	2,93,08,888	2,97,00,000	3,03,25,000
DEPARTMENTAL AND SIMILAR ACCOUNTS ..	1,01,517	1,34,500	62,500
V. MISCELLANEOUS— MISCELLANEOUS—GOVERNMENT ACCOUNT ..	..	300	..
TOTAL ..	22,80,08,413	20,73,07,200	19,24,44,300
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC.	1,06,72,660	98,57,000	99,54,600
LOANS TO GOVERNMENT SERVANTS	25,287	57,000	57,000
TOTAL ..	1,06,97,947	99,14,000	1,00,11,600
S. REMITTANCES—			
CASH REMITTANCES	22,94,55,504	23,75,70,000	23,92,70,000
REMITTANCES BY BILLS	63,76,475	73,00,000	73,00,000
ADJUSTING ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS	8,74,53,849	— 4,000	..
INTER-PROVINCIAL SUSPENSE ACCOUNT ..	9,56,768	..	..
TOTAL ..	32,42,42,596	24,48,66,000	24,65,70,000
TOTAL—DISBURSEMENTS ..	**65,46,61,674**	**57,26,79,300**	**57,46,91,100**
V. Closing Cash Balance ..	**76,60,699**	**69,58,099**	**61,79,099**
GRAND TOTAL ..	**66,23,22,373**	**57,96,37,399**	**58,08,70,199**

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